



MONTANA INSURANCE DEPARTMENT
840 HELENA AVENUE
HELENA, MONTANA 59601
(406) 444-2040

2005
ANNUAL PREMIUM
TAX STATEMENT
LIFE COMPANIES

| | | | | |
|---|-------------------------------------|--|--|-----------------|
| Insurer Name | | | NAIC Number | |
| Mailing Address | | City | State | Zip Code |
| State of Domicile | Tax & Fee Contact Person | | Contact Person Telephone Number | |
| Administrative Office Fax Number | | Toll Free Telephone Number for Policyholder Inquiries | | |

SCHEDULE A -- TAXABLE PREMIUM CALCULATION

PREMIUMS

- | | | | |
|----|--|---------|-----|
| 1. | Gross life premiums (Ann. Stmt: L/H-pg 25, ln 1, col 5; Health-pg 30, ln 13, col 1) | \$_____ | [1] |
| 2. | Direct A & H premiums (Ann. Stmt: L/H-pg 25, ln 26, col 1; Health-pg 30, ln 12, col 1) | \$_____ | [2] |
| 3. | Membership and policy fees and miscellaneous fees | \$_____ | [3] |
| 4. | Total Premiums Collected (add lines 1 thru 3) | \$_____ | [4] |

DEDUCTIONS

Dividends paid during the current year but credited to the policyholder in a prior year may not be deducted. Dividends which should have been deducted in a prior year may not be deducted in the current year. Policy coupons are to be considered as dividends for the purpose of this report.

- | | | | |
|---|--|---------|-----|
| 5. | Dividends paid or credited to policyholders on Life policies (Ann. Stmt. L/H-page 25, line 6.5, column 5) | \$_____ | [5] |
| 6. | Dividends paid or credited to policyholders on A & H policies (Ann. Stmt. L/H-page 25, line 26, column 3) | \$_____ | [6] |
| 7. | Total Deductions * (add lines 5 and 6) | \$_____ | [7] |
| * If the dividend deduction does not match the dividends reported on the Montana state page, attach a separate schedule reconciling the difference. | | | |
| 8. | NET TAXABLE PREMIUMS per 33-2-705(1), MCA (line 4 less line 7) | \$_____ | [8] |

SCHEDULE B -- COMPUTATION OF TAX AND FEES

| | | | |
|-----|---|-------------------|------|
| 9. | Premium Tax per 33-2-705(2), MCA (2.75% of line 8) | \$ _____ | [9] |
| 10. | Retaliatory Amount per 33-2-709, MCA (from Schedule D, Line 3 <u>or</u> 4) | \$ _____ | [10] |
| 11. | TOTAL TAXES (add lines 9 and 10) | \$ _____ | [11] |
| 12. | Montana premium tax quarterly pre-payments | \$ _____ | [12] |
| 13. | Overpayments of prior year premium taxes (as confirmed by credit letter) | \$ _____ | [13] |
| 14. | 20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2000-2004, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION) | \$ _____ | [14] |
| 15. | 100% of Assessments paid in 2005 to the Montana Comprehensive Health Association, excluding HIPAA Plan Liability Assessments per 33-22-1513(6), MCA (PROOF OF PAYMENT AND ASSESSMENT LETTER MUST BE ATTACHED) | \$ _____ | [15] |
| 16. | Empowerment Zone New Employees Tax Credit per 33-2-724, MCA (include copy of certification from Montana Department of Labor and Industry) | \$ _____ | [16] |
| 17. | Gross Deductions (add lines 14, 15 and 16) | \$ _____ | [17] |
| 18. | Allowable Deductions (enter the smaller of line 9 or line 17) | \$ _____ | [18] |
| 19. | Total payments and credits (add lines 12, 13 and 18) | \$ _____ | [19] |
| 20. | If line 11 is larger than line 19, DIFFERENCE is TAX DUE | \$ _____ | [20] |
| 21. | COMPANIES <u>MUST REMIT \$1,900</u> IN PAYMENT OF ALL MONTANA FEES | \$ <u>1900.00</u> | [21] |
| 22. | TOTAL REMITTANCE (add lines 20 and 21) | \$ _____ | [22] |
| 23. | If line 19 is larger than line 11, DIFFERENCE is ANNUAL TAX OVERPAYMENT | \$ _____ | [23] |

OVERPAYMENT must be carried forward and used to offset future periodic payments.

The above statement, and attached Schedules C and D, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

| | |
|------------------|---------------------------------|
| Title of Officer | Name of Officer (Type or print) |
| Date | Signature of Officer |

- TAX RETURN CHECKLIST** Did You Remember to:
- 1. ☐ Attach Annual Statement Montana State Page?
 - 2. ☐ Include Total Remittance from line 22 (at least \$1,900)?
 - 3. ☐ Attach documentation for tax credits on lines 14, 15 and 16?
 - 4. ☐ Indicate your company's NAIC number on front of the tax form?
 - 5. ☐ Attach explanations for any unusual or extraordinary items?
 - 6. ☐ Fully complete Schedules C and D and attach them to this statement?

=====

SCHEDULE C -- RETALIATORY SCHEDULE
ATTACHMENT TO 2005 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES
STATE OF MONTANA

| | (A) MONTANA | (B) STATE OF DOMICILE |
|--|-------------------|-----------------------------|
| 1. Montana Net Premiums (from Schedule A, Line 8) | _____ | _____ |
| 2. Tax Rate | <u>2.75%</u> | _____ |
| 3. Premium Tax | _____ | _____ |
| 4. Annuity Considerations | N/A | _____ |
| 5. Annuity Tax Rate | N/A | _____ |
| 6. Annuity Premium Tax | N/A | _____ |
| 7. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA | <u>\$ 1900.00</u> | _____ |
| 8. Annual Statement Filing Fee | N/A | _____ |
| 9. Assessment for Insurance Department Operations | N/A | _____ |
| 10. Other (explain)_____ | N/A | _____ |
| 11. Other (explain)_____ | N/A | _____ |
| 12. Total Montana Taxes & Fees (sum of lines 3 and 7, col. A) | _____ | XXXXXXXXXXXX |
| 13. Total State of Domicile Taxes & Fees (sum of lines 3, and 6 thru 11, col. B) | XXXXXXXXXXXX | _____ |

=====

SCHEDULE D -- CALCULATION OF RETALIATORY TAX
ATTACHMENT TO 2005 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES
STATE OF MONTANA

| | |
|--|-------|
| 1. Enter Amount from Schedule C, Line 13, Col. B | _____ |
| 2. Enter Amount from Schedule C, Line 12, Col. A | _____ |
| 3. If Schedule D, Line 1 is larger than Schedule D, Line 2 enter difference on this line and transfer this amount to Schedule B, Line 10 | _____ |
| 4. If Schedule D, Line 2 is larger than Schedule D, Line 1 enter \$0 on this line and transfer \$0 to Schedule B, Line 10 | _____ |